

“(b) Cemeteries of the United States in which veterans of any war or conflict are or may be buried, whether in the United States or abroad, except cemeteries administered by the Secretary of the Interior”.

In the course of the ensuing discussion, Mr. James H. Quillen, of Tennessee, pointed out⁽¹⁰⁾ that under the then-prevailing rules, no less than three committees (Veterans’ Affairs, Interior and Insular Affairs, and Armed Services) possessed jurisdictional interests⁽¹¹⁾ in matters relating to national cemeteries. He noted that such cemeteries were distinguishable insofar as they belonged to one of two main categories; to wit, those which were in active use as burial grounds for military veterans, and those which were inactive for all practical purposes.

With respect to the active cemeteries, he stated:

. . . Those cemeteries still open and available for the burial of our service men ought uniformly to be under the jurisdiction of the Committee on Veterans’ Affairs. This committee is charged with the overall direction and formulation of our national policy with regard to our service veterans. The committee also deals on a regular and day to day basis with the Veterans’ Administration, the agency which handles the matter of veteran burials.

10. 113 CONG. REC. 29562, 90th Cong. 1st Sess.

11. See §40.16, *supra*.

As the debate proceeded, Mr. E. Ross Adair, of Indiana, further explained the distinction between the types of cemeteries and the rationale behind the resolution:⁽¹²⁾

Under this resolution the Committee on Veterans’ Affairs will assume legislative jurisdiction over all national cemeteries except 13 which are now administered by the Secretary of the Interior as a part of the national park system. Seven of these cemeteries are closed to further burials. These cemeteries are located in national historical parks and battlefields. They are administered by the National Park Service because their significance as national monuments overshadows their importance as places of current burial. Therefore, it seems appropriate that legislative jurisdiction over this small group of national cemeteries should remain with the Committee on Interior and Insular Affairs.

After additional discussion, the resolution as amended was agreed to, unanimously, by roll call vote.⁽¹³⁾

§51. Committee on Ways and Means

The Committee on Ways and Means was established as a standing committee on Jan. 7, 1802,⁽¹⁴⁾ at which time it held ju-

12. 113 CONG. REC. 29563, 90th Cong. 1st Sess.

13. *Id.* at p. 29566.

14. 4 Hinds’ Precedents §4020.

jurisdiction over both revenue and appropriation bills, general oversight of the debt and the departments of government, and veterans' affairs.⁽¹⁵⁾ Over time, some of this jurisdiction was transferred to other committees. In 1814, the Committee on Public Expenditures took over the subject of governmental departments; in 1824, a Committee on Veterans' Affairs garnered that subject, and in 1865, when the Committee on Appropriations was created and given jurisdiction over appropriation of the revenue, the Committee on Ways and Means' jurisdiction was largely restricted to revenue-raising measures, and the consideration of reports from the Treasury.⁽¹⁶⁾ In 1880, the bonded debt of the United States formally became one of the committee's responsibilities. And, in 1947, by virtue of the Legislative Reorganization Act of 1946,⁽¹⁷⁾ the committee lost previously held jurisdiction over the subject of recesses and final adjournments to the Committee on Rules while the main elements of its jurisdiction were more fully defined and have

remained part of the committee's mandate in 1973.

It should be noted that the committee's revenue jurisdiction has extended to such subjects as transportation of dutiable goods, collection districts, ports of entry and delivery,⁽¹⁸⁾ customs unions, reciprocity treaties,⁽¹⁹⁾ revenue relations of the United States with Puerto Rico,⁽²⁰⁾ the revenue bills relating to agricultural products generally, excepting oleomargarine,⁽¹⁾ and tax on cotton and grain futures.

The committee has long held jurisdiction over subjects relating to the Treasury of the United States and the deposit of public moneys although it failed to make good a claim to the subjects of "national finances" and "preservation of the Government credit."⁽³⁾

Having once held jurisdiction over seal herds and other revenue-producing animals in Alaska, the committee lost this jurisdiction to the Committee on Merchant Marine and Fisheries in the 68th Congress.⁽⁴⁾ The committee also used to report resolutions dis-

15. Linda H. Kamm, "Monographs on the Committees of the House of Representatives" (93d Cong. 2d Sess., Dec. 13, 1974), committee print, p. 154.

16. 4 Hinds' Precedents § 4020.

17. 60 Stat. 812.

18. 4 Hinds' Precedents § 4026.

19. *Id.* at § 4021.

20. *Id.* at § 4025.

1. *Id.* at § 4022.

2. *Id.* at § 4028.

3. *Id.* at § 4023.

4. 7 Cannon's Precedents §§ 1725, 1851.

tributing the President's annual message,⁽⁵⁾ but the practice was discontinued as of the first session of the 64th Congress.⁽⁶⁾

The jurisdiction of the Committee on Ways and Means pursuant to the 1973 rules read as follows:⁽⁷⁾

- (a) Customs, collection districts, and ports of entry and delivery.
- (b) National social security.
- (c) Reciprocal trade agreements.
- (d) Revenue measures generally.
- (e) Revenue measures relating to the insular possession.
- (f) The bonded debt of the United States.
- (g) The deposit of public moneys.
- (h) Transportation of dutiable goods.

The following list of legislative subject categories provides some additional insight into the scope of the committee's jurisdiction beyond that specified in the rules⁽⁸⁾

- (1) Airport trust fund;
- (2) Highway trust fund;
- (3) National health insurance;

5. 4 Hinds' Precedents § 4030.

6. 8 Cannon's Precedents § 3350.

7. Rule XI clause 21, *House Rules and Manual* § 724 (1973). See Rule X clause 1 (v), *House Rules and Manual* § 691 (1979).

8. Linda H. Kamm, "Monographs on the Committees of the House of Representatives" (93d Cong. 2d Sess., Dec. 13, 1974), committee print, pp. 150, 151 [enumeration and punctuation added].

- (4) Public Debt;
- (5) Renegotiation;
- (6) Revenue sharing;
- (7) Social Security: (a) Disability insurance, (b) Maternal and Child Health Care, (c) Medicaid, (d) Medicare, (e) Old Age and Survivors' Insurance, (f) Public assistance, aid for families with dependent children, (g) Public assistance, social services, (h) Public assistance, supplemental security income for aged, blind and disabled, and (i) Unemployment Compensation;
- (8) Taxes, corporate income;
- (9) Taxes, disability insurance fund;
- (10) Taxes, estate;
- (11) Taxes, excise;
- (12) Taxes, gift;
- (13) Taxes, individual income;
- (14) Taxes, interest equalization;
- (15) Taxes, old age and survivors' insurance fund;
- (16) Taxes, unemployment compensation;
- (17) Trade, adjustment assistance;
- (18) Trade, customs administration;
- (19) Trade, import control;
- (20) Trade, negotiating authority;
- (21) Trade, reciprocal agreements;
- (22) Trade, tariffs.

In an effort to clarify the scope of its subject matter, the committee identified four main areas in its legislative activity report for the 92d Congress as comprising the major focus of its jurisdiction. Those areas⁽⁹⁾ are, as follows:

9. Cited by Linda H. Kamm, "Monographs on the Committees of the House of Representatives" (93d Cong. 2d Sess., Dec. 13, 1974), committee print, pp. 149, 150.

1. Federal revenue measures generally. Included in this category are personal and corporate income taxes, excise taxes, estate taxes, gift taxes, miscellaneous taxes, and tax aspects of both the Highway and Airport Trust Funds. With respect to the trust funds, the committee prepares the revenue-generating provisions of law while the Committee on Public Works [for the Highway Trust Fund] and the Committee on Interstate and Foreign Commerce [for the Airport Trust Fund] prepare the nontax aspects of the legislation. Aviation, including jurisdiction over the Airport Trust Fund, was transferred from the Committee on Interstate and Foreign Commerce to the Committee on Public Works and Transportation by the Committee Reform Amendments of 1974.⁽¹⁰⁾

2. The bonded debt of the United States. The Committee on Ways and Means provides the House with an overview of reve-

nues, spending, and the financial stability of the Nation as a whole in conjunction with its legislative responsibilities in this area.

3. National social security programs. The basic programs are:

(a) Old-Age, Survivors' and Disability Insurance, which is the basic Social Security program;

(b) Medicare, which provides basic hospital benefits for people over 65 and eligible disabled persons and voluntary medical insurance for the elderly and disabled;

(c) Medicaid, under which states receive grants-in-aid to help pay for medical care for the poor;

(d) Public assistance, including supplemental security income for the aged, blind and disabled, aid to families with dependent children, maternal and child health care and social services;

(e) Unemployment Compensation, which involves trust funds in each of the 50 states, includes programs for extended and emergency benefits in times of high unemployment.

Medicaid and other health care and programs supported by general revenues, as opposed to payroll deductions, were transferred to the Committee on Interstate and Foreign Commerce. Supplemental medical benefits under part B title 18 of the Social Security Act, since neither financed from payrolls nor from general revenues but rather financed by deductions from payments to retired social security recipients, do

10. H. Res. 988, 120 CONG. REC. 34447-70, 93d Cong. 2d Sess., Oct. 8, 1974, effective Jan. 3, 1975.

The Committee on Ways and Means generates all revenue-raising legislation including payments into trust funds with the exception of the railroad retirement fund. This fund is within the jurisdiction of the Committee on Interstate and Foreign Commerce.

not fall within either committee's exclusive jurisdiction and have been a matter of joint jurisdiction since 1974. Work incentive programs within the Social Security Act were transferred to the Committee on Education and Labor, by the Committee Reform Amendments of 1974.⁽¹¹⁾

4. Trade and tariff legislation. The committee's jurisdiction over tariffs stems from a period when they were a major source of revenue. Trade jurisdiction has included the Reciprocal Trade Agreements Act and the Trade Expansion Act of 1962.

Much of the committee's oversight work involves the Department of Health, Education, and Welfare, and the Department of the Treasury although committee-sponsored legislation is administered by many departments. Also within the committee's oversight jurisdiction are the Tariff Commission and the Tax Court. In addition, the committee frequently consults with a number of departments in the course of preparing legislation. Examples of the latter would include the Departments of Agriculture on trade matters, Commerce on tariffs, Health, Education, and Welfare on social secu-

rity and health, Interior on mining tax treatment and fishing trust funds, Labor on work incentives, State on trade and tariffs, Treasury on customs, taxes, trade, trust funds, and the economy, generally, and Transportation on highway and airport trust funds.⁽¹²⁾

As the precedents reveal, the committee's jurisdiction has also extended to such subjects as agricultural employment insofar as it relates to the Social Security Act,⁽¹³⁾ codifying the internal revenue laws of the United States,⁽¹⁴⁾ taxation aspects of the Civil Service Retirement Act,⁽¹⁵⁾ directing the Secretary of State through a resolution of inquiry to transmit information about foreign trade agreements,⁽¹⁶⁾ and providing a federal war service bonus for District of Columbia residents.⁽¹⁷⁾

For many years, the Committee on Ways and Means conducted all business in the full committee and did not have established subcommittees. However, the Com-

11. H. Res. 988, 120 CONG. REC. 34447-70, 93d Cong. 2d Sess., Oct. 8, 1974, effective Jan. 3, 1975.

12. Linda H. Kamm, "Monographs on the Committees of the House of Representatives" (93d Cong. 2d Sess., Dec. 13, 1974), committee print, p. 155.

13. §§ 51.1, 51.2, *infra*.

14. § 51.4, *infra*.

15. § 51.3, *infra*.

16. § 51.5, *infra*.

17. § 51.7, *infra*.

mittee Reform Amendments of 1974 required each standing committee that has more than 20 members to establish at least four subcommittees [Rule X clause 6(c), *House Rules and Manual* §701(c) (1979)].⁽¹⁸⁾ Since that time the committee has maintained subcommittees with legislative jurisdiction as well as an oversight subcommittee.

Some of the effects of the Committee Reform Amendments on the Committee on Ways and Means have heretofore been mentioned. In sum, the committee obtained jurisdiction over tax-exempt foundations and charitable trusts, and lost jurisdiction over: health care and facilities supported by general revenues; work incentive programs; general revenue sharing; and renegotiation (to the Committee on Banking and Currency).⁽¹⁹⁾

Agricultural Employment and the Social Security Act

§ 51.1 The Committee on Ways and Means and not the Committee on Agriculture had ju-

18. H. Res. 5, 121 CONG. REC. 20-32, 94th Cong. 1st Sess., effective Jan. 14, 1975.

19. H. Res. 988, 120 CONG. REC. 34447-70, 93d Cong. 2d Sess., Oct. 8, 1974, effective Jan. 3, 1975.

risdiction of a bill to amend the Farm Credit Act of 1933, as amended, and the Federal Farm Loan Act, as amended, to provide that after a certain date, employment by production credit associations and national farm loan associations would be covered by the old-age and survivors insurance benefit provisions of the Social Security Act.

On June 18, 1947,⁽²⁰⁾ Clifford R. Hope, of Kansas, Chairman of the Committee on Agriculture, obtained unanimous consent to have his committee discharged from further consideration of the bill (H.R. 2415), and to have it referred to the Committee on Ways and Means.

§ 51.2 The Committee on Ways and Means and not the Committee on Agriculture has jurisdiction of a bill to extend the period during which income from agricultural labor and nursing services may be disregarded by the states in making old-age assistance payments without prejudicing their rights to grants-in-aid under the Social Security Act

20. 93 CONG. REC. 7262, 7263, 80th Cong. 1st Sess.

On June 4, 1947,⁽²¹⁾ Clifford R. Hope, of Kansas, Chairman of the Committee on Agriculture, obtained unanimous consent to have his committee discharged from further consideration of the bill (S. 1072), and to have it re-referred to the Committee on Ways and Means.⁽²²⁾

Civil Service Retirement Act and Annuity Taxation

§ 51.3 The Committee on Ways and Means and not the Committee on Post Office and Civil Service has jurisdiction of a bill to amend the Civil Service Retirement Act approved May 29, 1930, as amended, so as to exempt annuity payments under such act from taxation.

On Feb. 15, 1951,⁽²³⁾ Thomas J. Murray, of Tennessee, Chairman of the Committee on Post Office and Civil Service, obtained unanimous consent to have his committee discharged from further consideration of the bill (H.R. 2575), and to have it rereferred to

the Committee on Ways and Means.⁽¹⁾

Codification of Internal Revenue Laws

§ 51.4 The Committee on Ways and Means and not the Committee on the Revision of the Laws (now the Committee on the Judiciary), was, by unanimous consent, granted jurisdiction of a bill to consolidate and codify the internal revenue laws of the United States.

On Jan. 18, 1939,⁽²⁾ Robert L. Doughton, of North Carolina, Chairman of the Committee on Ways and Means, introduced the bill (H.R. 2762), and asked unanimous consent that it be referred to his committee. In so doing, he noted that the Chairman of the Committee on Revision of the Laws (now the Committee on the Judiciary), had no objection to this request.

Immediately thereafter, the House granted unanimous consent.⁽³⁾

21. 93 CONG. REC. 6344, 80th Cong. 1st Sess.

22. S. 1072 was reported by the Committee on Ways and Means on June 26, 1947 (H. Rept. No. 713).

23. 97 CONG. REC. 1294, 82d Cong. 1st Sess.

1. See 93 CONG. REC. 209, 80th Cong. 1st Sess., Jan. 9, 1947, where a similar bill (H.R. 738), in an earlier Congress was directly referred to the Committee on Ways and Means.

2. 84 CONG. REC. 449, 76th Cong. 1st Sess.

3. H.R. 2762 was reported by the Committee on Ways and Means on Jan. 20, 1939 (H. Rept. No. 6).

Parliamentarian's Note: At the time, the Committee on Ways and Means had jurisdiction over matters relating "to the revenue and such measures as purport to raise revenue and the bonded debt of the United States,"⁽⁴⁾ while the Committee on the Revision of the Laws had jurisdiction over subjects relating to "the revision and codification of the statutes of the United States."⁽⁵⁾

***Foreign Trade Information—
Resolutions of Inquiry***

§ 51.5 The Committee on Ways and Means and not the Committee on Foreign Affairs had jurisdiction of a resolution of inquiry directing the Secretary of State to transmit to the House information touching upon the failure of the Republics of Brazil and Colombia to ratify certain trade agreements.

On June 3, 1935,⁽⁶⁾ Mr. Harold Knutson, of Minnesota, offered the resolution (H. Res. 236), which

was referred to the Committee on Ways and Means.

Tax Incentives to Improve Economic Circumstances of Indians

§ 51.6 In the 88th Congress, the Committee on Ways and Means and not the Committee on Interior and Insular Affairs had jurisdiction of a bill to improve the economic circumstances of Indians by, inter alia, providing tax incentives (including deductions from gross income under the Internal Revenue Code) for persons investing in Indian property or furthering industrialization on Indian reservations.

On Feb. 1, 1964,⁽⁷⁾ Wayne N. Aspinall, of Colorado, Chairman of the Committee on Interior and Insular Affairs, obtained unanimous consent to have his committee discharged from further consideration of the bill (H.R. 980), and to have it rereferred to the Committee on Ways and Means.

4. H. Jour. 1118, 76th Cong. 1st Sess. (1939).

5. *Id.* at p. 1119.

6. 79 CONG. REC. 8604, 74th Cong. 1st Sess.

7. 110 CONG. REC. 1582, 88th Cong. 2d Sess.